

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-12. (Canceled)

13. (Previously Presented) A magnetic recording medium, comprising:

a divided recording layer comprising recording elements;

a soft magnetic layer formed to a back surface of the divided recording layer

such that a portion thereof forms a protrusion protruding into a gap between the recording elements; and

a non-magnetic material filled into gaps between the recording elements so as to create a separation between the protrusion of the soft magnetic layer and the recording element.

14. (Original) The magnetic recording medium according to claim 13, wherein the non-magnetic material is formed from up to the back surface side of the divided recording layer, and a protective layer is formed to a front surface side of the divided recording layer, and each recording element is sealed inside the non-magnetic material and the protective layer.

15-16. (Canceled)

17. (Original) The magnetic recording medium according to claim 14, wherein the non-magnetic material and the protective layer are made of the same material.

18. (Currently Amended) ~~The magnetic recording medium according to claim 15,~~  
~~wherein~~A magnetic recording medium, comprising:

a divided recording layer comprising divided recording elements;

a protective layer formed to a front surface of the divided recording layer; and  
a non-magnetic material formed in a gap between the recording elements and  
to a back surface side of the divided recording layer,

wherein each recording element is sealed inside the non-magnetic material and  
the protective layer, and

the non-magnetic material and the protective layer are made of the same material.

19. (Canceled)

20. (Original) The magnetic recording medium according to claim 17, wherein  
the non-magnetic material and the protective layer are made of a diamond-like carbon.

21. (Previously Presented) A magnetic recording medium, comprising:

    a divided recording layer comprising recording elements;  
    a non-magnetic material formed in a gap between the recording elements; and  
    a protective layer formed over a front surface of the recording element and a

front surface of the non-magnetic material,

    wherein a part of the protective layer over the recording element is thinner  
than a part of the protective layer over the non-magnetic material.

22. (Previously Presented) The magnetic recording medium according to claim  
21, wherein

    the front surface of the recording element is protruded to a front side more  
than the front surface of the non-magnetic material.